

HOUSE BILL 1572

By Curtiss

AN ACT to amend Tennessee Code Annotated, Title 67,  
relative to tobacco and tobacco products.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1001, is amended by inserting the following language as a new subdivision (11) and appropriately redesignating the existing subdivisions accordingly:

( ) "Moist snuff" means any finely cut, ground or powdered tobacco that is not intended to be smoked but shall not include any finely cut, ground or powdered tobacco that is intended to be placed in the nasal cavity.

SECTION 2. Tennessee Code Annotated, Section 67-4-1005, is amended by deleting the section in its entirety and by substituting instead the following:

§ 67-4-1005.

(a) The rate on all tobacco products other than cigarettes and moist snuff, including, but not limited to, cigars, cheroots, stogies, beedies, bidis and manufactured tobacco whether made of tobacco or any substitute shall be six and six-tenths percent (6.6%) of the wholesale cost price.

(b) The rate on moist snuff in this state shall be twenty-five cents (25¢) per ounce of each can or package of moist snuff, and a proportionate tax at the like rate on all fractional parts of an ounce thereof. Such tax shall be computed on the net weight as listed by the manufacturer.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.